We are glad to share our GST litigation support communique and get you everything that you need to know from the world of litigation, along with incisive analysis from the CA. Rajat Mohan. This Newsletter brings you key judicial pronouncements from the Supreme Court, various High Courts, AARs, and Appellate Authorities emerging in the GST era and the erstwhile VAT, Service tax, and Excise regime.[1]

Synopsis of all changes in GST is given below for your quick reference:

S. No.	Subject	Authority
1	Supply of ElectroInk along with other consumables is 'mixed supply'	AAAR
2	The supply of cigarettes by the restaurant is a mixed supply	AAR
3	Notification to have prospective effect in the absence of any omission or ambiguity in the previous legislation	SC
4	Notification effective from the date of electronically printed in the gazette and mere uploading on the website would have no significance.	HC
5	Indian Bank playing the role of mediator between Indian exporter and foreign importer cannot be held as the recipient	CESTAT
6	Supply of free meals to employees at a canteen located in premises of the hotel is taxable	AAR
7	The activity of maintaining facilities from the funds collected from the members is a supply attracting GST.	AAR
8	Membership fee collected by association is a supply	AAR
9	Liaison activities undertaken by the applicant in line with conditions specified by RBI is supply	AAR
10	No supply where an employee is seconded from foreign parent company in India	CESTAT

Supply of ElectroInk along with other consumables is 'mixed supply'

Appellants are inter-alia engaged in supplying HP Indigo printers and the consumables to re-sellers, who in turn supply them to end customers. The appellant filed an application seeking clarification on the classification of Electroink supplied along with consumables under GST.

AAR held that the ElectroInk and consumables are bundled. However, the AAR concluded that the bundle is not naturally bundled and is a mixed supply.

On appeal to AAAR, AAAR disposed off the said appeal vide AAAR Order no MAH/AAAR/SS-RJ/21/2018-19 ruling that where all imaging products i.e. Electroink and others like developers and plates supplied by appellant, are equally important to complete supply and no one of them is principal supply, supply of Electroink and other consumables is a mixed supply and not a composite supply.

The appellant against the order of AAAR contended that the impugned AAAR Order had not considered the additional submissions dated 11.02.2019 in entirety, filed by them before the AAAR, which was also referred and duly relied upon in favor of the case in personal hearing. They, further, pleaded that non-consideration of the abovementioned additional submissions which would have a significant bearing on the impugned AAAR order is an error, which is an error,

[1] *DISCLAIMER: The views expressed are strictly of the author. The contents of this article are solely for informational purpose. It does not constitute professional advice or recommendation of firm. Neither the author nor firm and its affiliates accepts any liabilities for any loss or damage of any kind arising out of any information in this article nor for any actions taken in reliance thereon.*

apparent on the face of the record, and hence the same need to be amended as per the provision of section 102 of the CGST Act, 2017.

AAAR observed that all the printing consumables comprising ElectroInk, blanket, photo imaging plate, binary ink developer, HP imaging oil, blanket web, and other machinery products are equally important and are indispensable for the printing function of the Indigo Presses. None of the components are subordinate to any one element of the supplies. None are providing additional support to any specific consumable items. All these consumables are being consumed together to achieve the desired output. In absence of any one of these consumables, the entire printing function will be stalled, which clearly shows the importance of each of the components of the bundled supplies. At the same time, it also shows that none of the supplies are ancillary in nature. AAAR further observed that the bundled supplies by the Appellant to its customers have no principal supply, which is one of the primary conditions for any supply to be treated as the composite supply as envisaged under section 2(30) of the CGST Act, 2017.
AAAR held that the supply of the ElectroInk along with the other consumables comprising of blanket, photo imaging plate, binary ink developer, HP imaging oil, blanket web, and other machinery products by the Appellant to its customers is 'mixed supply' and not the 'composite supply', as being claimed by the Appellant. Further additional submissions dated 11.02.2019, made by the Appellant, do not have any significant bearing on the outcome of the case.
H.P. Sales India (P.) Ltd., *In re* - [2020] 117 taxmann.com 940 (AAAR-MAHARASHTRA)

The supply of cigarettes by the restaurant is a mixed supply
The Applicant owns and manages hotels and resorts. They offer a variety of services to their customers such as rooms and suites, banquet, dining, spa, etc. They sell Tobacco (Cigarettes), soft beverages to the guest. They supply Non-GST item of liquor to the guest and provide free supply of food to their employees. The applicant sought advance ruling on the taxability of cigarettes.
AAR observed that the applicant supplies cigarettes as a separate supply in the restaurant to a casual guest who does not avail of any other services offered by the applicant other than buying cigarettes at the restaurant. When a guest (resident or non-resident) comes to the restaurant and orders from the menu tobacco products, it involves the supply of goods (cigarettes) and the supply of services by the restaurant. In this case, both the supplies are taxable. The serving of any items by a restaurant involves the supply of the items along with the use of the facilities/ staff of the restaurant. However, in this case, the sale of cigarettes products is not naturally bundled together with the restaurant services as the services of the restaurant involve serving food and beverages alone in the normal course.
AAR, therefore, held that the same is not a composite supply. Hence is not a composite supply as per Section 2(30) of the Act. However, when such cigarettes products are supplied by the restaurant, a single price is charged as seen in the invoices submitted by the applicant. It was held that the supply of tobacco products by the restaurant is not a composite supply but involves the supply of two individual supplies of goods (tobacco products) and the supply of services of serving by the restaurant. Such a supply is a mixed supply.
Mfar Hotels & Resorts (P.) Ltd., *In re* - [2020] 120 taxmann.com 442 (AAR - TAMILNADU)

Notification to have prospective effect in the absence of any omission or ambiguity in the previous legislation
On writ, the issue was whether the amendment in terms of Notification No. 56/01-Cus dated 18-5-2001, purporting to amend the criteria for determination of duty on inputs, is prospective or retrospective in its application?

Supreme court observed that the language employed in the amendment Notification no. 56/2001-CUS dated 18-5-2001 does not offer any guidance on whether the amendments as made were to apply prospectively or retrospectively. It is a settled proposition of law that all laws are deemed to apply prospectively unless either expressly specified to apply retrospectively or intended to have been done so by the legislature.

Supreme Court held that an essential requirement for application of legislation retrospectively is to show that the previous legislation had any omission or ambiguity or it was intended to explain an earlier act. In absence of the above ingredients, legislation cannot be regarded as having a retrospective effect.

L.R. Brothers Indo Flora Ltd. *v.* Commissioner of Central Excise - [2020] 119 taxmann.com 174 (Supreme Court of India)

Notification effective from the date of electronically printed in the gazette and mere uploading on the website would have no significance.

The petitioner, a public limited company, entered into a contract on 15-1-2018 with its foreign supplier in Malaysia for the purchase of Edible Palm Oil in bulk that was to be shipped from the port at Indonesia to be delivered to Chennai in India.

Notification issued by the respondent Customs Department dated 1-3-2018 under section 25 of the Customs Act, 1962. The respondents reassessed the customs duty on the petitioner and raised an additional demand, which the petitioner deposited under protest, including the differential IGST amount. It is only on payment of the same that the imported goods were released to the petitioner.

Petitioner contended that the said notification dated 1-3-2018 was updated on 2-3-2018 and came to be published in the Official Gazette on 6-3-2018. The petitioner contends that the customs duty, as was applicable, had already been paid along with the IGST on 1-3-2018 and 5-3-2018 respectively and, therefore, the enhanced amount realized from the petitioner was unlawful. The petitioner contended that if the notification was published only on 6-3-2018, the same cannot have any application on the transaction of the petitioner carried out prior to the said date, and the respondents cannot compel the petitioner to pay an enhanced rate of duty. On writ:

High Court observed that on the issue of the date of publication, the Delhi High Court in *M.D. Overseas Ltd*. [MANU/DE/4624/2019] while dealing with a similar notification held that the notification would come into effect from the date and time when it was electronically printed in the gazette and mere uploading on the website would have no significance. The court observed that the reasoning given by the Division Bench of the Delhi High Court in *M.D. Overseas Ltd*. does not appear to be suffering from any legal infirmity, nor any material or argument has been placed before us to take a different view in the matter. The contention of the counsel for the petitioner on this count was accepted by the court. It was further observed that the aforesaid issue relating to publication has also been answered in favor of the petitioner and not only this, the contention with regard to the amendment has also been answered in detail by the Division Bench of the Andhra Pradesh High Court in *Ruchi Soya Industries Ltd*.

It was held that the notification was published electronically on 6-3-2018. In view of the decision taken by the Government of India in terms of Section 8 of the Income-tax Act, to avoid physical printing of Gazette notification to publish the same exclusively by electronic mode, so as to attribute knowledge to the public at large. The notification was signed by Rakesh Sukul on 6-3-2018 at 19:15:13 + 05'30'.

Thus, it is evident from the record that the notification was not signed at least by the competent authority on the date of presentation of the ex-bond bill of entry before the competent authority for release of imported goods for human consumption in accordance with Section 15(1)(*b*) read with Section 68 of the Customs Act for clearance of the goods for human consumption and the relevant date for determination of the duty is the date of presentation of ex-bond bills of entry for release of

the goods. But the respondents collected the customs duty initially @ 30%, but later by the time of release, customs duty was enhanced @ 44% and demanded the variation of 14%. Thus, the very collection of customs duty @ 44% on the imported goods belonging to these petitioners prior to the publication of the notification in electronic mode was held to be illegal.

Petitioners were held entitled to claim a refund of the amount paid in excess of 30% of the original rate of customs duty as on the date of presentation of ex-bond bills of entry for clearance of import goods for human consumption.

Ruchi Soya Industries Ltd. *v.* Union of India - [2020] 118 taxmann.com 140 (High Court of Madras)

Indian Bank playing the role of mediator between Indian exporter and foreign importer cannot be held as the recipient

Appellant Bank provides banking services to the importers/exporters by facilitating the settlement of payment between them in connection with the import and export of goods/services.

The audit team of the Department objected that the Appellant Bank had not paid service tax on foreign bank charges under the reverse charge mechanism and sought details of such charges paid for the period from July 2012 to March 2015. The Commissioner confirmed the demand for service tax. A writ was filed and the issue in the case was whether Indian bank is liable to pay service tax on foreign bank charges under the reverse charge mechanism where it merely played the role of a mediator between the Indian exporter and the foreign banker representing the foreign importer.

The Court observed that the Appellant Bank has been providing banking services to the exporters by facilitating the settlement of payments relating to the export of goods. All such foreign trade transactions have necessarily to be routed through normal banking channels as is provided for in the Foreign Exchange Management Regulations. As per the specific instructions of the Indian exporters, the Appellant Bank provides services like sending of export documents to the banks of the exporter's buyers, for which the Appellant Bank charges commission/fees and pays service tax on such services provided to the exporter.

For the performance of such activity, the Appellant Bank charges service tax to the exporters. The Appellant Bank cannot be said to be the recipient of service for the activities undertaken by the Foreign Banks situated outside India, the charges for which are deducted at source on the export bill. The Appellant Bank merely acts on behalf of the Indian exporter and facilitates the service. Also, Court observed that where service tax is chargeable on any taxable service with reference to its value, then such value shall be determined in the manner provided for in (*i*), (*ii*), or (*iii*) of sub-section (1) of section 67. Each of these refers to 'where the provision of service is for a consideration', whether it be in the form of money, or not wholly or partly consisting of money, or where it is not ascertainable. In either of the cases, there has to be a 'consideration' for the provision of such service. Only an amount that is payable for the taxable service will be considered as 'consideration'.

The court, therefore, held that since the Appellant Bank has not paid any consideration to the Foreign Bank, therefore, the Appellant Bank cannot be said to be the recipient of any service by the Foreign Bank. Also, the Appellant Bank would not be liable to pay service tax under the reverse charge mechanism.

State Bank of Bikaner & Jaipur v. Commissioner of Central Excise & Service Tax - [2020] 118 taxmann.com 251 (New Delhi - CESTAT)

Supply of free meals to employees at a canteen located in premises of the hotel is taxable

The Applicant owns and manages hotels and resorts. They offer a variety of services to their customers such as rooms and suites, banquet, dining, spa, etc. They provide free supply of food to their employees. It was stated that it is obligatory on part of the employer to supply free food to the employees as per terms of employment. They have also stated that they are not maintaining a

separate account for the purchase of food items for canteen purposes and a single account is being maintained both for the restaurant and canteen. The applicant sought advance ruling on taxability of supply of free food to employees.

AAR observed that in respect of employees, there is a separate canteen Cafe and supply of free food to employees is as per the contract with the employees. As part of the Terms & Conditions to the appointment, the applicant extends food to their employees for which no separate consideration is charged from the employees. The activities even without consideration but specified at Schedule-I of the Act are within the scope of supply as per Section 7(1)(c) of the GST Act. It was further observed that the applicant provides food through a separate canteen to their employees, who are related persons as a part of the employment contract, i.e., in the course or furtherance of business.

AAR, therefore, held that as per Para 2 to Schedule I of the GST Act, the supply of free food to the employees is a supply of service under GST.

Mfar Hotels & Resorts (P.) Ltd., *In re* - [2020] 120 taxmann.com 442 (AAR - TAMILNADU)

The activity of maintaining facilities from the funds collected from the members is a supply attracting GST.

The applicant is a Housing Society engaged in the development and sale of Sites for its members. The applicant submitted that all the maintenance activities involve a considerable amount of costs which the Society cannot afford as the Society being a Co-operative Society works on no profit and no loss basis. In view of this, the Society is collecting the amount from its members for maintenance of the sites in the layout till the local Municipal Administration takes-over the sites formally.

The applicant sought a ruling from AAR as to:

Question 1: Whether the activity of maintaining the facilities at the layout from the funds collected from the members of the Society a service attracting GST?

Question 2-If answer to Question 1 is yes, does the Society's collection of sum towards maintenance charges calculated on yearly basis in one lump-sum for certain length of time say 10 years, should the GST be paid even for the amount pertaining to the un-expired period?

Question 3: Whether the entire cost of the water recovered from the members on monthly basis attract GST?

Question 4: Whether the society has to pay GST for collecting lump-sum amount as an endowment fund, the proceeds of which would be utilized for maintenance charges in terms of the maintenance?

Question 5: And if the services referred in the above questions is taxable, whether the same is exempt under Notification No. 12/2017 entry no 77 respect of the value of the maintenance amount collected from the members of the society to the extent of Rs. 7,500/- (Rupees Seven thousand five hundred) per month?

Answer to Question 1

AAR observed that applicant, being the House Building Co-operative Society, is engaged in the development and sale of sites to its members for housing.

Any transaction to get qualified as 'supply', must contain the following three components:

(i) The transaction must involve a supply of goods or services or both,
(ii) The transaction must be for a consideration, and
(iii) The transaction must be in the course or furtherance of business.

AAR observed that the applicant is involved in providing layout maintenance service to its members by supplying goods or services and hence the first condition is satisfied. The applicant has rightly admitted that they are receiving the amount from its members as consideration towards the

maintenance of the layout and hence the second condition is also satisfied. Further, the facilities or benefits provided by the applicant to its member for consideration is a business as per section 2(17) of the CGST Act, 2017 and hence the third condition is also satisfied.
Hence the activity of maintenance of layout by the applicant amounts to supply in terms of section 7(*1*)(*a*) of the CGST Act, 2017.

Answer to Question 2:
The applicant collects the amount either annually or once in ten years from its members and kept it as a deposit and utilizes a part of this amount with its accruals, whenever they undertake maintenance work from the third person. Thus, the time of supply of service, in this case, is the earliest of the date of issue of invoice to the applicant or date of receipt of payment by the service provider.
The applicant is bound to refund to its members the amount unutilized at the time of transfer of the entire property to the civic authorities. Therefore, it is only in the form of a deposit and does not take the character of advance for the services provided. Hence, mere collection and deposit of money do not qualify either as a supply of goods as per section 2(52) or as a supply of service as per section 2(102), and taxability of the goods or services or both arises only at the time of supply of goods or supply of services.
Thus the extent of the amount utilized by the applicant towards the payment at the time of supply of service by the third person, such amount is liable for GST.

Answer to Question 3:
Further, the applicant is collecting water charges from the residents of the layout towards the cost of pumping water from bore wells to an overhead tank and also for management and maintenance of water distribution systems to each house. The applicant is collecting water charges on monthly basis. The supply of water is exempted from the GST as per entry no. 99 of the Notification No. 2/2017 - Central Tax (Rate) dated 28th June 2017. The applicant is not liable to pay GST on water charges. In case water charges are included in the total contribution of each individual member in each month then it is covered under entry No. 77 of Notification No. 12/2017- Central Tax (Rate) dated 28-6-2017 as amended by Notification No. 2/2018-dated 25-1-2018.

Answer to Question 4:
The applicant is collecting the amount from the member who is selling the site and that amount is kept as an endowment fund.
Since the applicant utilizing the amount which is collected from the members who are selling their sites, such contribution is not for providing any maintenance services, instead, he is providing no-objection certificates and other clearances for the site sellers. The amount when collected amounts to a service and the applicant are liable to pay GST. Hence the contributions of the members who are selling the sites and obtaining clearances from the applicant for such sale, are liable to tax under the GST Acts.

Answer to Question 5:
The entry No. 77 of Notification No. 12/2017- Central Tax (Rate) dated 28-6-2017 as amended by the Notification No. 2/2018-dated 25-1-2018 is applicable to the applicant only to the extent of amount of Rupees Seven thousand five hundred per month per member collected by way of reimbursement of charges or share of contribution for sourcing of goods or services from a third person for the common use of its members.
Gnanaganga Gruha Nirmana Sahakara Sangha Niyamitha, *In re* - [2020] 119 taxmann.com 431 (AAR - KARNATAKA)

Membership fee collected by association is a supply

The applicant is an alumni association registered under the societies act; every student who joins IIT Madras pays a fee to the alumni association through the institute and the money is used for various alumni gatherings in cities for the annual get-together of alumni. The amount collected by the alumni association is for the convenience of its members and pooled together only for paying the expenses of the association like meeting expenses, communication expenses, and the like and the amounts are deposited in a single bank account. The applicant has sought advance ruling on whether the transaction between the alumni association and its members can be covered within the scope of supply under Section 7.

AAR observed that the activities of alumni are classified into two as either social or knowledge sharing which is restricted only to members. For each of specific event, the members will pay the individual collection to the accounts of the association, coordinate through the administration of the association, and the expenses for these events are paid through the association. The membership is restricted to those who pass out from IITM. Apart from income from membership receipts, the applicant also receives income for specific events such as Alumni Outing, Alumni Reunion, special contributions from individual batches, etc. The turnover exceeds Rs 20 lakhs.

The applicant has incurred expenses for organizing various events, chapter (city) meets, and other activities where its members participate. It was further observed that the applicant is a society registered under Tamil Nadu Society Registration Act 1975 and is in effect an association with the alumni of IIT Madras as members and hence, the applicant is a 'person' under GST as per Section 2(84) of the Act and their members being 'Individuals' are also 'person' as per Section 2(84) (a). Hence, there are two different 'persons', one of whom is the supplier and the other recipient. It was stated that the mission of the applicant is to provide a forum for its members, to facilitate professional networking for mutual benefit in academic, professional, and/or business areas. This shows that the applicant provides a forum for useful knowledge exchange which definitely for the benefit of the members. The alumni subscribe to become a member of the association and also contribute/make payment for the events conducted by the applicant with a membership fee of Rs 1000 for a lifetime as per the Byelaws. The Byelaws of the applicant clearly states that members can use the services of the applicant, receive publications/newsletters, and attend alumni meetings and events, facilities at IIT Madras. In this case, the provision by the applicant of the benefits as above for membership fees to its members constitutes "business" as per Section 2(17) of the Act.

AAR, therefore, held that the applicant collects membership fees from the members and also collects charges for various events, activities which include conducting seminars, holding meetings, organizing events, publishing magazines and newsletters, maintaining websites, and technology infrastructure for the benefit of its members. Thus, the supply of the services of these activities by the applicant to its members for consideration either in form of membership fee or additional charges collected for specific activities constitute a 'supply of service' under Section 7 as it is in the course of furtherance of the business of the applicant as per Section 2(17) of the Act. Since the applicant provides a supply of services under GST and their annual turnover is above the prescribed threshold as per Section 22, they are liable to be registered under the Act.

IIT Madras Alumni Association, *In re* - [2020] 120 taxmann.com 388 (AAR - TAMILNADU)

Liaison activities undertaken by the applicant in line with conditions specified by RBI is supply

The applicant, incorporated in Germany, undertakes the business of promoting applied research and hence established their liaison office in Bangalore, India under the permission of RBI to act as an

extended arm of the head office and to carry out the activities that are permitted by Reserve Bank of India. The applicant has sought advance ruling on whether the Activities of a liaison office amount to the supply of services.

AAR observed that the term 'Liaison Office' is not defined under the CGST Act, 2017. However, it is defined under Foreign Exchange Management (Establishment in India of a branch office or a liaison office or a project office or any other place of business) Regulations, 2016, and as per the said definition, primarily it is a place of business. The RBI, who has permitted the applicant to establish a liaison office in India, under Regulation 4(*b*) also permits the applicant (LO) to carry out the activities, specified under Schedule II.

It was observed that the impugned liaison activity of the applicant actually falls under clause (*b*) of Section 2(17) of CGST Act, 2017 as it is ancillary to the activities mentioned in clause (*a*) of Section 2(17) of CGST Act, 2017. The definition of a business for the purpose of GST is derived from its definition in the Act and RBI's injunction on business for the applicant can't decide the scope of business for the purpose of GST.

AAR observed that the applicants are involved in promoting the business of the HO in India and they act on behalf of the Head office/HO for its customers in India. Thus the applicant (LO) and their head office (HO) are deemed to be related persons.

AAR held that based on the above observations, the activities performed by the applicant falls under the scope of supply under section 7 read with Schedule I of CGST Act, 2017, as it is in relation to the furtherance of business. The applicant is involved in business and promotes the business, in India, of their HO situated outside India, in the course of business. Thus the activities of the applicant squarely fit to be treated as supply even in the absence of consideration.

Fraunhofer-Gessellschaft Zur Forderung der angewwandten Forschung, *In re* - [2020] 120 taxmann.com 352 (AAR - KARNATAKA)

No supply where an employee is seconded from foreign parent company in India

A secondment agreement was entered into between Honeywell International Inc and the Appellants with an objective to secure the services of managerial and technical personnel to assist the appellants in their business. In terms of the above agreement two senior-level engineers of Honeywell International Inc. were deputed to the appellants to undertake certain specific work. They have taken charge in the position of the Managing Director and Senior Program Manager respectively.

For deputing two employees of Honeywell International Inc to the Appellants, Honeywell International Inc. furnished a statement detailing the reimbursable expenses due to them from the appellants.

The appellant Honeywell has paid to the parent co., such payments. TDS (income tax) was deducted by the appellants on account of the salary paid to the seconded employees by Honeywell International Inc. and remitted it to the exchequer of the Indian Government under personal income tax.

Appellant was issued show-cause notice proposing to demand Service Tax under the category of 'Manpower Recruitment or Supply Agency Service'. Vide impugned order, Commissioner confirmed the proposals in the notice on the ground that the activity of providing skilled manpower, on a secondment basis, which works under the supervision and control of the appellant for a fixed period of time, on a temporary basis, to the appellant, falls in the domain of the 'manpower recruitment or supply agency service'.

The court observed that a similar issue arose before this Tribunal in the case of *Volkswagen India (P.) Ltd.* v. *CCE*, order dated 30-9-2013] upheld in 2016 (42) S.T.R. J145 (S.C) wherein this Tribunal held that the global employees working under the appellant are working as their employees and having an employee-employer relationship. It is further held that there is no supply of manpower service

rendered to the appellant by the foreign/holding company. The method of disbursement of salary cannot determine the nature of the transaction. The appeal against the order of the Tribunal was dismissed by Supreme Court on the ground of limitation. The ruling of Tribunal in *Volkswagen India (P.) Ltd.* was followed by the Delhi Bench in *Nissin Brake India (P.) Ltd.* v. *CCE,* order dated 27-3-2018] upheld in 2019 (24) G.S.T.L. J171 (SC) wherein the issue was decided in favor of the appellant-assessee. Revenue preferred an appeal before the Supreme Court dismissed the appeal against the order of the Tribunal. Thus, the principle of law laid down in the case of *Volkswagen India (P.) Ltd.* and followed in *Nissin Brake India (P.) Ltd.* have crystalized and attained finality.

Court following the same allowed appellant's appeal and *set aside* the impugned order.

Honeywell Technology Solutions Lab (P.) Ltd. *v.* Commissioner of Service Tax, Bangalore - [2020] 118 taxmann.com 543 (Bangalore - CESTAT)

About the author

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For any areas of improvement do let us know.

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